

# TAX ON ADMISSIONS, DUES, AND SAFE DEPOSIT BOXES

(Chapter 10, Secs. 1700-1724 and Chapter 12, Secs. 1850-1859,  
Internal Revenue Code, as amended)

NOTE.—Ticket brokers are to report  
tax on this form

CHARACTER OF TAX	AMOUNT OF TAX		
(a) Admissions to any place—21 to 40 cents, inclusive	\$		
(b) Free or reduced-rate admissions—Under (a) above		465.54	
(c) Admissions to any place, if in excess of 40 cents			
(d) Free or reduced-rate admissions—Under (c) above			
(e) Ticket brokers—Excess charges			
(f) Leases, etc., of boxes and seats			
(g) Roof gardens, cabarets, and similar entertainments			
(h) Box-office sales—Excess over established prices			
(i) Club dues			
(j) Club initiation fees			
(k) Club life members			
(l) Leases of safe deposit boxes			

Month of August, 1941  
 Total tax \$  
 Less credits  
 Net tax due 465.54  
 Penalty  
 Interest  
 Total \$ 465.54

**COPY TO BE  
RETAINED BY  
TAXPAYER**

Name Newark Eagle Baseball Club  
 No. and Street Madison St  
 City and State Newark N.J.

This copy should be carefully preserved by the taxpayer at his place of business as a part of his records, and should at all times be available for inspection by officers of the Bureau of Internal Revenue. See paragraph "Records" under instructions.

**IMPORTANT.**—Return with remittance should be sent to the Collector of Internal Revenue for your district and NOT to the Commissioner of Internal Revenue at Washington, D. C. (See instructions, par. 2, on reverse of form.) If you have nothing to report, make notation to that effect on this form and return to the Collector of Internal Revenue. If final return is filed, the return should be marked "FINAL RETURN."

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TRIPLICATE RETURN.—Do not send to the Collector of Internal Revenue.

(b) For the purposes of this section any vault, safe, box, or other receptacle of not more than 40 cubic feet capacity used for the safe-keeping or storage of jewelry, plate, money, specie, bullion, stocks, bonds, securities, valuable papers of any kind, or other valuable personal property shall be regarded as a safe deposit box.

(c) Every person making any collections specified in subsection (a), shall collect the amount of tax imposed by such subsection from the person paying for the use of the safe deposit box, and shall on or before the last day of each month make a return, under oath, for the preceding month, and pay the tax imposed by subsection (a) to the collector for the district in which is located his principal place of business, or, if he has no principal place of business in the United States, then to the Collector at Baltimore, Maryland. Such returns shall contain such information and be made in such manner as the Commissioner, with the approval of the Secretary, may by regulations prescribe.

4. **EXEMPTIONS.**—See Sections 101.15 to 101.30, inclusive, of Regulations 43, (1940 Edition).

5. **WHO MUST MAKE RETURN, COLLECT, AND PAY TAX.**—Any person or organization receiving payment for taxable admissions, dues, or initiation fees, or being a club and having taxable life members, must collect the tax from the person paying admission, dues, or fees, and from the life members. In cases of free or reduced-rate admissions, the tax must be collected at the time of issuance of the tickets or when the person is permitted free admission. In the case of brokers and theaters selling tickets of admission for amounts in excess of the established price, the tax on such excess charges must be paid by the vendor (see subpars. (c) and (f) of par. 1).

6. **RETURNS AND PAYMENT OF TAX.**—Return with remittance covering taxes collected in any calendar month, or due for any calendar month, must be in the hands of the collector of internal revenue (or his authorized representative) of the district in which the principal office or place of business of the person making the return is located, on or before the last day of the succeeding month; however, the Commissioner has authority under the law to require the immediate filing of returns and payment of the tax when such action becomes necessary. Separate return of tax on admissions must be made for each place operated. Returns must be signed and sworn to before an officer authorized to administer oaths, but if the tax is not in excess of \$10 the return may be signed or acknowledged before two subscribing witnesses.

7. **CREDITS.**—If an individual, corporation, partnership, club, or organization overpays or overcollects the tax due with one monthly return, credit for the overpayment or overcollection may be taken against the tax due with a succeeding return. In case a credit is claimed, a statement shall be attached to the return setting forth fully the facts regarding the alleged overpayment or overcollection and designating the kind of tax, the month for which the previous return was filed, and the date of payment. In the case of the overcollection of a tax, no credit for the amount overcollected shall be allowed until the individual, corporation, partnership, club, or organization making the overcollection submits a sworn statement showing that the tax in each case so overcollected has been returned to the person making the overpayment. In the case of dues or initiation fees, it should be stated that no claim for a refund of any such amount has been filed with the collector or Commissioner by or on behalf of any of the members who paid such amounts, accompanied with a complete list of such members. A complete and detailed record of such overpayment must be kept by the taxpayer for a period of at least 4 years from the date the credit is taken. Any amount deducted as a credit must be entered on the face of this return after the words: "Less credit for the month of -----." A claim for refund may be filed in any case where a credit may be taken.

8. **RECORDS.**—Records must be kept showing all payments for admissions, all free or reduced-rate admissions, all excess charges by theaters or brokers, and all payments by club members (together with their names and addresses), even though certain classes are not taxable, for a period of 4 years from the date the tax is due.

9. **PENALTIES AND INTEREST.**—Failure to file on time: 5 percent of the tax if the failure is for not more than 30 days, with an additional 5 percent for each additional 30 days or fraction thereof during which the delinquency continues, not to exceed 25 percent in the aggregate. Failure to pay on time before assessment: interest at the rate of 1 percent a month through August 30, 1935, and thereafter at the rate of 6 percent per annum. Failure to pay within 10 days after issuance of notice and demand based on assessment approved by Commissioner: 5 percent penalty and interest on assessment at rate of 6 percent per annum. Severe penalties for willful failure to collect tax, pay tax, keep records, file returns, or for false or fraudulent returns are imposed by the Internal Revenue Code.